

**Grant Parish Fire Protection
District Four
Grant Parish Police Jury**

June 30, 2012

**Grant Parish Fire Protection
District Four
Grant Parish Police Jury**

June 30, 2012

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OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236
acct@oandcpcpas.com

EMILE P. OESTRIECHER, III, CPA
KURT G. OESTRIECHER, CPA
DALE P. De SELLE, CPA
HEATHER D. RUTHERFORD, CPA

ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Grant Parish Fire Protection District Four
Georgetown, Louisiana

We have compiled the accompanying general purpose financial statements of Grant Parish Fire Protection District Four, Grant Parish Police Jury as of and for the year ended June 30, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain any assurance that there are no material modifications that should be made to the financial statements.

Grant Parish Fire Protection District Four did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2012. The effects of this departure from generally accepted accounting principles have not been determined.



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Emile P. Oestrieche, III, CPA
Registered Representative

Securities offered through H.D. Vest Investment Securities, Inc. Member: NASD/SIPC
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Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.


Oestricher & Company
Certified Public Accountants

September 11, 2012

**GRANT PARISH
FIRE PROTECTION DISTRICT FOUR
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET
JUNE 30, 2012**

	<u>Governmental Fund Type</u>	<u>Account Group</u>	
	<u>General</u>	<u>General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS			
Cash and cash equivalents	\$ 76,805	\$ -	\$ 76,805
Accounts receivable	5,017	-	5,017
Investments	91,537	-	91,537
Fixed assets	<u>-</u>	<u>265,158</u>	<u>265,158</u>
TOTAL ASSETS	<u><u>\$ 173,359</u></u>	<u><u>\$ 265,158</u></u>	<u><u>\$ 438,517</u></u>
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE			
Investment in general fixed assets	-	265,158	265,158
Fund balance:			
Unreserved-undesignated	<u>173,359</u>	<u>-</u>	<u>173,359</u>
TOTAL FUND BALANCE	<u>173,359</u>	<u>265,158</u>	<u>438,517</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 173,359</u></u>	<u><u>\$ 265,158</u></u>	<u><u>\$ 438,517</u></u>

See Accountant's Compilation Report.

**GRANT PARISH
FIRE PROTECTION DISTRICT FOUR
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2012**

REVENUES

Ad valorem taxes	\$ 17,573
Donation	1,000
Insurance rebate	5,308
Interest income	882
State revenue sharing	1,353
Water fee	<u>3,036</u>

TOTAL REVENUES	29,152
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EXPENDITURES

Public safety	
Accounting	650
Capital outlay	3,709
Dues and subscriptions	150
Fire prevention	548
Insurance	4,920
Land lease	125
Miscellaneous	188
Supplies	256
Truck fuel and maintenance	688
Utilities	<u>819</u>

TOTAL EXPENDITURES	<u>12,053</u>
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EXCESS OF REVENUES OVER EXPENDITURES	17,099
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FUND BALANCE, BEGINNING OF YEAR	<u>156,260</u>
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FUND BALANCE, END OF YEAR	<u>\$ 173,359</u>
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See Accountant's Compilation Report.